

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Lake Central School Corp (4615)

Lake Central School Corp (4615)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$32,550,639	\$31,832,533	\$27,158,466	\$27,971,014	-4%	3%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$5,467,120	\$6,194,825	\$6,667,001	\$6,227,804	3%	-7%
Noncertified Salaries (120)	\$5,144,588	\$5,181,276	\$5,019,338	\$5,324,556	1%	6%
Group Health Insurance (222)	\$5,292,275	\$4,905,715	\$4,610,705	\$4,312,781	-5%	-6%
Social Security-Certified Employee Retirement (212)	\$2,460,534	\$2,414,946	\$2,034,591	\$2,096,024	-4%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,099,864	\$2,101,476	\$2,398,633	\$2,003,725	-1%	-16%
Severance/Early Retirement Pay (213)	\$889,666	\$1,234,368	\$1,202,331	\$1,294,574	10%	8%
Computer Hardware (741)	\$827,427	\$681,953	\$686,156	\$1,251,925	11%	82%
Pre-2008 object code - temporary salaries (header) (130)	\$801,659	\$1,120,083	\$929,748	\$1,094,080	8%	18%
Textbooks (630)	\$1,251,980	\$1,532,835	\$788,234	\$949,338	-7%	20%
Operational Supplies (611)	\$1,097,162	\$818,663	\$542,231	\$562,834	-15%	4%
Equipment (730)	\$415,959	\$449,662	\$180,731	\$525,348	6%	191%
Other General Supplies (615, 660 to 689)	\$122,677	\$443,530	\$436,640	\$518,187	43%	19%
Social Security-Noncertified Employee Retirement (211)	\$427,339	\$434,665	\$424,419	\$458,197	2%	8%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$494,740	\$455,773	\$415,228	\$424,549	-4%	2%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$122,374	\$366,442	\$346,971	\$352,623	30%	2%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$457,779	\$445,107	\$460,129	\$312,981	-9%	-32%
Other Purchased Professional and Technical Services (319)	\$1,552,315	\$165,695	\$192,984	\$311,159	-33%	61%
Transfer Tuition to Other School Corporations Within the State (561)	\$295,440	\$337,353	\$292,425	\$221,668	-7%	-24%
Public Employees Retirement Fund (214)	\$108,090	\$119,005	\$158,702	\$157,473	10%	-1%
Travel (580)	\$107,786	\$143,493	\$140,179	\$156,595	10%	12%
Group Life Insurance (221)	\$108,854	\$106,043	\$111,958	\$114,791	1%	3%
Library Books (640)	\$11,030	\$44,485	\$48,835	\$54,065	49%	11%
Workers Compensation Insurance (225)	\$0	\$0	\$0	\$41,141	N/A	N/A
Postage and Postage Machine Rental (532)	\$14,651	\$27,856	\$26,282	\$21,559	10%	-18%
Miscellaneous Objects (876 to 899)	\$0	\$393	\$30,618	\$19,521	N/A	-36%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$33,232	\$34,598	\$11,175	\$19,334	-13%	73%
Unemployment compensation (230)	\$144,158	\$57,946	\$158,507	\$15,480	-43%	-90%
Food Purchases (614)	\$869	\$2,101	\$3,243	\$12,196	94%	276%
Other Purchased Services (593)	\$4,364	\$1,640	\$1,887	\$11,861	28%	> 500%
Purchased Professional and Technical Pupil Services (313)	\$14,741	\$71,619	\$17,598	\$10,690	-8%	-39%
Dues and Fees (810)	\$10,559	\$5,096	\$6,957	\$9,352	-3%	34%
Bank Service Charges (871)	\$0	\$0	\$2,515	\$5,310	N/A	111%
Periodicals (650)	\$2,248	\$13,932	\$1,191	\$5,133	23%	331%
Transfer Tuition to Private Sources (563)	\$0	\$109,076	\$91,336	\$3,810	N/A	-96%

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Purchased Professional and Technical Board of Education Services (318)	\$11,930	\$0	\$0	\$1,384	-42%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$1,866	\$1,059	\$441	N/A	-58%
Other Employee Benefits (241 to 290)	\$0	\$143	\$138	\$134	N/A	-3%
Technology Related Professional Development (748)	\$0	\$0	\$0	\$129	N/A	N/A
Other Technology Hardware (746)	\$171	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$1,491	\$83,333	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$133,257	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$76,950	\$0	\$0	\$0	-100%	N/A
Improvements Other Than Buildings (715)	\$1,002	\$0	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$83	\$0	\$0	\$0	-100%	N/A
Advertising (540)	\$0	\$90	\$0	\$0	N/A	N/A
Tires and Repairs (612)	\$0	\$14,861	\$0	\$0	N/A	N/A
Purchased Professional and Technical Statistical Services (317)	\$0	\$10,988	\$0	\$0	N/A	N/A
Gasoline and Lubricants (613)	\$0	\$35	\$0	\$0	N/A	N/A
Purchased Professional and Technical Instruction Services (311)	\$16,190	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$62,573,192	\$61,965,500	\$55,599,143	\$56,873,765	-2%	2%
Student Instructional Support						
Certified Salaries (110)	\$3,593,769	\$3,719,920	\$3,868,712	\$4,113,311	3%	6%
Noncertified Salaries (120)	\$1,502,737	\$1,671,517	\$1,725,808	\$1,769,492	4%	3%
Group Health Insurance (222)	\$685,762	\$691,725	\$800,295	\$839,278	5%	5%
Teacher Retirement Fund, After 7-1-95 (216)	\$240,916	\$267,019	\$373,596	\$322,492	8%	-14%
Social Security-Certified Employee Retirement (212)	\$267,544	\$273,614	\$287,445	\$304,016	3%	6%
Other Purchased Professional and Technical Services (319)	\$20,830	\$13,620	\$120,304	\$227,083	82%	89%
Public Employees Retirement Fund (214)	\$108,140	\$127,475	\$186,741	\$180,669	14%	-3%
Social Security-Noncertified Employee Retirement (211)	\$110,908	\$124,840	\$127,458	\$134,216	5%	5%
Purchased Professional and Technical Pupil Services (313)	\$42,443	\$23,837	\$31,912	\$85,286	19%	167%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$48,874	\$54,979	\$66,553	\$70,253	9%	6%
Pre-2008 object code - temporary salaries (header) (130)	\$16,047	\$7,302	\$21,154	\$44,111	29%	109%
Equipment (730)	\$0	\$0	\$7,590	\$43,900	N/A	478%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$57,916	\$50,854	\$52,844	\$43,365	-7%	-18%
Group Life Insurance (221)	\$13,287	\$12,315	\$14,790	\$14,299	2%	-3%
Travel (580)	\$12,866	\$12,755	\$9,186	\$13,207	1%	44%
Operational Supplies (611)	\$34,479	\$18,615	\$6,464	\$13,016	-22%	101%
Workers Compensation Insurance (225)	\$0	\$0	\$0	\$8,804	N/A	N/A
Dues and Fees (810)	\$266	\$0	\$0	\$1,610	57%	N/A

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Postage and Postage Machine Rental (532)	\$6,202	\$4,706	\$3,924	\$1,191	-34%	-70%
Unemployment compensation (230)	\$0	\$0	\$12,896	\$390	N/A	-97%
Food Purchases (614)	\$65	\$60	\$91	\$53	-5%	-41%
Other Employee Benefits (241 to 290)	\$0	\$39	\$41	\$27	N/A	-35%
Official Bond Premiums (525)	\$50	\$0	\$0	\$0	-100%	N/A
Severance/Early Retirement Pay (213)	\$0	\$0	\$133,383	\$0	N/A	-100%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$4,355	\$0	N/A	-100%
Bank Service Charges (871)	\$0	\$0	\$15	\$0	N/A	-100%
Judgments Against the School Corporation (820)	\$170,232	\$68,951	\$0	\$0	-100%	N/A
Periodicals (650)	\$0	\$277	\$0	\$0	N/A	N/A
Student Instructional Support Total	\$6,933,332	\$7,144,421	\$7,855,557	\$8,230,070	4%	5%
Overhead and Operational						
Noncertified Salaries (120)	\$7,309,716	\$7,493,488	\$6,232,421	\$6,437,396	-3%	3%
Heating and Cooling for Buildings - Electricity (621)	\$2,042,426	\$1,612,956	\$1,841,335	\$2,080,132	0%	13%
Food Purchases (614)	\$1,728,375	\$1,669,548	\$1,610,792	\$1,581,154	-2%	-2%
Group Health Insurance (222)	\$9,833,185	\$5,387,937	\$1,137,154	\$1,130,300	-42%	-1%
Equipment (730)	\$435,877	\$883,476	\$410,285	\$1,034,359	24%	152%
Operational Supplies (611)	\$900,167	\$801,781	\$865,470	\$1,032,062	3%	19%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$510,618	\$590,876	\$736,629	\$651,119	6%	-12%
Public Employees Retirement Fund (214)	\$512,566	\$552,996	\$699,975	\$641,182	6%	-8%
Gasoline and Lubricants (613)	\$552,927	\$588,213	\$589,377	\$626,377	3%	6%
Social Security-Noncertified Employee Retirement (211)	\$566,300	\$571,516	\$480,999	\$500,375	-3%	4%
Pre-2008 object code - temporary salaries (header) (130)	\$360,561	\$386,953	\$438,106	\$488,357	8%	11%
Heating and Cooling for Buildings - Gas (622)	\$747,307	\$484,801	\$586,084	\$410,231	-14%	-30%
Certified Salaries (110)	\$347,436	\$379,268	\$281,267	\$278,518	-5%	-1%
Telephone (531)	\$410,794	\$475,963	\$431,255	\$266,390	-10%	-38%
Utility Services Water and Sewage (411)	\$202,259	\$226,138	\$227,688	\$227,903	3%	0%
Other Purchased Professional and Technical Services (319)	\$132,819	\$76,079	\$137,464	\$212,770	13%	55%
Purchased Property Services; Repairs and Maintenance Services (430)	\$441,870	\$234,821	\$249,217	\$202,911	-18%	-19%
Purchased Professional and Technical Board of Education Services (318)	\$320,838	\$160,263	\$128,098	\$166,437	-15%	30%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$98,462	\$34,317	\$82,419	\$155,965	12%	89%
Workers Compensation Insurance (225)	\$40,000	\$20,000	\$11,475	\$155,770	40%	> 500%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$0	\$85,873	N/A	N/A
Utility Services Removal of Refuse and Garbage (412)	\$72,930	\$76,367	\$83,743	\$74,041	0%	-12%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$43,503	\$40,357	\$37,406	\$40,246	-2%	8%

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Board Members Compensation (115)	\$61,551	\$36,648	\$27,244	\$36,806	-12%	35%
Social Security-Certified Employee Retirement (212)	\$31,372	\$38,686	\$31,363	\$31,762	0%	1%
Travel (580)	\$13,498	\$23,996	\$24,871	\$30,446	23%	22%
Teacher Retirement Fund, After 7-1-95 (216)	\$33,247	\$33,771	\$37,219	\$29,308	-3%	-21%
Computer Hardware (741)	\$376,891	\$305,154	\$247,862	\$28,858	-47%	-88%
Other General Supplies (615, 660 to 689)	\$10,411	\$2,319	\$26,238	\$26,421	26%	1%
Tires and Repairs (612)	\$34,861	\$54,846	\$49,686	\$24,061	-9%	-52%
Group Life Insurance (221)	\$12,590	\$13,195	\$14,472	\$13,901	3%	-4%
Dues and Fees (810)	\$14,466	\$18,181	\$13,698	\$11,917	-5%	-13%
Miscellaneous Objects (876 to 899)	\$7,065	\$4,647	\$43,052	\$10,726	11%	-75%
Other purchased property services (490 to 499)	\$32,011	\$6,607	\$11,123	\$10,188	-25%	-8%
Postage and Postage Machine Rental (532)	\$10,822	\$9,999	\$10,809	\$9,740	-3%	-10%
Judgments Against the School Corporation (820)	\$0	\$0	\$0	\$7,500	N/A	N/A
Unemployment compensation (230)	\$0	\$1,170	\$151,410	\$7,257	N/A	-95%
Advertising (540)	\$4,342	\$6,959	\$3,174	\$7,118	13%	124%
Bank Service Charges (871)	\$691	\$0	\$237	\$1,743	26%	> 500%
Printing and Binding (550)	\$2,807	\$399	\$101	\$416	-38%	314%
Purchased Property Services; Rentals (440)	\$500,000	\$166,667	\$1,966	\$315	-84%	-84%
Awards (875)	\$160	\$0	\$150	\$50	-25%	-67%
Vehicles (731)	\$117	\$137,493	\$1,460,880	\$0	-100%	-100%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$546	\$253	\$56	\$0	-100%	-100%
Land and Easements (710)	\$0	\$7,189	\$0	\$0	N/A	N/A
Purchased Services; Student Transportation Services (510)	\$3,366	\$0	\$3,574	\$0	-100%	-100%
Buildings (720)	\$92	\$0	\$0	\$0	-100%	N/A
Library Books (640)	\$50	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$1,488	\$0	\$0	N/A	N/A
Overhead and Operational Total	\$28,761,889	\$23,617,779	\$19,457,842	\$18,768,402	-10%	-4%
Nonoperational						
Redemption of Principal (831)	\$4,627,884	\$10,604,138	\$8,305,557	\$19,828,313	44%	139%
Interest on Bonds or Notes (832)	\$2,186,262	\$3,500,909	\$3,447,428	\$11,229,116	51%	226%
Purchased Property Services; Construction Services (450)	\$359,010	\$1,047,173	\$0	\$3,864,315	81%	N/A
Purchased Property Services; Rentals (440)	\$1,844,050	\$1,760,209	\$1,764,783	\$1,772,926	-1%	0%
Equipment (730)	\$38,207	\$52,858	\$26,833	\$1,162,831	135%	> 500%
Improvements Other Than Buildings (715)	\$820,096	\$1,557,110	\$5,054,598	\$624,570	-7%	-88%
Noncertified Salaries (120)	\$853,427	\$964,514	\$657,478	\$618,354	-8%	-6%

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Certified Salaries (110)	\$702,783	\$657,765	\$598,936	\$608,262	-4%	2%
Other Purchased Professional and Technical Services (319)	\$208,241	\$3,244,915	\$952,145	\$234,015	3%	-75%
Group Health Insurance (222)	\$137,483	\$161,319	\$127,598	\$107,970	-6%	-15%
Purchased Property Services; Cleaning Services (420)	\$0	\$0	\$0	\$90,606	N/A	N/A
Social Security-Certified Employee Retirement (212)	\$73,098	\$71,257	\$59,265	\$60,139	-5%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$57,696	\$59,306	\$67,516	\$54,386	-1%	-19%
Public Employees Retirement Fund (214)	\$45,906	\$46,953	\$51,548	\$38,552	-4%	-25%
Social Security-Noncertified Employee Retirement (211)	\$43,792	\$50,473	\$34,810	\$31,952	-8%	-8%
Purchased Property Services; Repairs and Maintenance Services (430)	\$28,658	\$28,285	\$27,811	\$28,814	0%	4%
Operational Supplies (611)	\$9,616	\$2,130	\$4,319	\$15,148	12%	251%
Miscellaneous Objects (876 to 899)	\$2,090	\$165	\$0	\$15,000	64%	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$8,879	\$10,727	\$9,557	\$8,781	0%	-8%
Bank Service Charges (871)	\$1,550	\$5,080	\$2,600	\$4,380	30%	68%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,082	\$5,584	\$5,629	\$3,158	-18%	-44%
Group Life Insurance (221)	\$2,079	\$1,872	\$1,488	\$1,320	-11%	-11%
Travel (580)	\$400	\$2,133	\$1,413	\$528	7%	-63%
Unemployment compensation (230)	\$0	\$0	\$2,492	\$525	N/A	-79%
Purchased Professional and Technical Board of Education Services (318)	\$107,365	\$308,788	\$8,638	\$500	-74%	-94%
Advertising (540)	\$1,913	\$908	\$5,743	\$475	-29%	-92%
Dues and Fees (810)	\$40,390	\$24,034	\$132,383	\$92	-78%	-100%
Computer Hardware (741)	\$35,893	\$11,791	\$29,104	\$75	-79%	-100%
Workers Compensation Insurance (225)	\$0	\$0	\$0	\$57	N/A	N/A
Postage and Postage Machine Rental (532)	\$33	\$76	\$0	\$34	0%	N/A
Land and Easements (710)	\$57,632	\$417,461	\$0	\$0	-100%	N/A
Vehicles (731)	\$23,697	\$0	\$0	\$0	-100%	N/A
Food Purchases (614)	\$0	\$179	\$0	\$0	N/A	N/A
Buildings (720)	\$2,881,937	\$29,610	\$0	\$0	-100%	N/A
Nonoperational Total	\$15,207,146	\$24,627,725	\$21,379,671	\$40,405,194	28%	89%
Grand Total	\$113,475,559	\$117,355,425	\$104,292,212	\$124,277,431	2%	19%